

SENATE, No. 2233

AN ACT RELATIVE TO PROPERTY TAX EXEMPTIONS FOR REGISTERED AFFORDABLE ACCESSORY APARTMENTS IN THE TOWN OF HARVARD USED AS AFFORDABLE HOUSING

*Be it enacted by the Senate and House of Representatives in General Court assembled,
And by the authority of the same, as follows:*

1 SECTION 1.

2 Notwithstanding any general or special law to the contrary, residential real estate in the
3 town of Harvard which is rented, as a registered affordable accessory apartment, to and
4 occupied by a person of low income, at a rental amount not exceeding the standards of
5 the United States Department of Housing and Urban Development for low income
6 persons, and which meets all other municipal and State requirements for registration as an
7 affordable accessory apartment, shall be exempt from taxation under [chapter 59](#) of the
8 General Laws.

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10 SECTION 2. The exemption shall be equal to the tax otherwise due on the parcel
11 structures based on the full and fair assessed value, multiplied by the square footage of
12 the registered affordable accessory apartment rented to and occupied by a person or
13 family of low income, divided by the total square footage of a structure located on the
14 parcel. To be eligible for exemption, the housing unit shall be leased to a low income
15 person at rents for the entire fiscal year for which the exemption is sought and/or in
16 compliance with the required affordable accessory apartment deed restriction.

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18 SECTION 3. The date of determination as to the qualifying factors required by this act
19 shall be July 1 of each year for the fiscal year beginning on such July 1.

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21 SECTION 4. This act shall be submitted to the voters of the town at the next annual or
22 special town election, in the form of the following question which shall be placed upon
23 the official ballot to be used at that election: "Shall an act passed by the general court in
24 the year 2007 entitled, 'An Act relative to property tax exemptions for registered
25 affordable accessory apartments in the town of Harvard be accepted?" If a majority of the
26 votes cast in answer to that question is in the affirmative, then sections 1, 2 and 3 of this
27 act shall thereupon take effect, but not otherwise.

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29 SECTION 5. Section 4 of this act shall take effect upon its passage.